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**ELEVENTH JUDICIAL DISTRICT INDIGENT  
DEFENDER BOARD**  
Mansfield, Louisiana

Annual Financial Statements  
As of and for the year ended  
December 31, 2004

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*Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.*

Release Date 7-20-05

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**Deborah D. Dees, MBA, CPA**  
122 Jefferson Street  
Mansfield, Louisiana 71052  
318-872-3007

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**ELEVENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
MANSFIELD, LOUISIANA**

Financial Statements  
December 31, 2003

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## INDEPENDENT ACCOUNTANT'S REPORT

Board of Directors  
Eleventh Judicial District Indigent Defender Board  
Mansfield, Louisiana

I have reviewed the accompanying financial statements of the Eleventh Judicial District Indigent Defender Board (Defender Board), a component unit of the Eleventh Judicial District Court, as of and for the year ended December 31, 2004, which collectively comprise the Defender Board's basic financial statements listed in the table of contents, in accordance with standards established by *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of Eleventh Judicial District Indigent Defender Board.


A review consists principally of inquiries of board members and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, I do not express such an opinion.

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

For the year ended December 31, 2004, the Defender Board has implemented GASB Statement No. 34, Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments. GASB Statement No. 34 creates new basic financial statements for reporting on the District's financial activities. The financial statements now include government-wide financial statements prepared on the accrual basis of accounting, and fund financial statements which present information for individual major funds rather than by fund type which has been the mode of presentation in previously issued financial statements. The Defender Board also implemented GASB Statement No. 37, Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus, No. 38, Certain Financial Statement Note Disclosures, and Interpretation No. 6, Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements.

Management's discussion and analysis on pages 4-5 and the required supplementary information on page 15 are not required parts of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. Such information has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements.

In accordance with the *Louisiana Governmental Audit Guide* and the provisions of state law, I have issued a report, dated May 2, 2005, on the results of our agreed-upon procedures.

A handwritten signature in cursive script that reads "Deborah D. Allen, CPA".

Certified Public Accountant  
Mansfield, Louisiana

May 2, 2005

**ELEVENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD**  
**MANSFIELD, LA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended December 31, 2004

Our discussion and analysis of the Eleventh Judicial District Indigent Defender Board's financial performance provides a narrative overview of the financial activities for the year ended December 31, 2004. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

**Overview of the Financial Statements**

This annual report consists of a series of financial statements. The Government-Wide Financial Statements (GWFS) – The Statement of Net Assets and the Statement of Activities provide information about the financial activities as a whole and present a longer-term view of finances. Fund Financial Statements (FFS) – The Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances tell how these services were financed in the short term as well as what remains for the future spending. Fund Financial Statements also report the operation in more detail than the Government-Wide Statements by providing information about the most significant funds.

Our financial statements were reviewed. No audit was performed.

**Government-Wide Financial Statements**

One of the most important questions asked about the Board's finances is, "Is the Board as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information about the Board as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report net assets and changes in them. You can think of the net assets – the difference between assets and liabilities- as one way to measure the financial health, or financial position. Over time, increases or decreases in the net assets are one indicator of whether its financial health is improving or deteriorating.

**Fund Financial Statements**

*The Fund Financial Statements provide detailed information about the most significant funds- not the Board's operations as a whole. Some funds are required to be established by State laws. Other funds are established to help control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money.*

The Board utilizes only the governmental type of fund with the following accounting approach. Most of the basic services are reported in governmental funds, which focuses on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified accrual accounting*, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the general government operations and the basic exercises it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in reconciliations at the bottom and following the fund financial statements.

**ELEVENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD**  
**MANSFIELD, LA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
For the Year Ended December 31, 2004

The Eleventh Judicial District Indigent Defender Board does not have any capital assets or long-term liabilities. Therefore the government wide financial statements and the fund financial statements reflect the same results.

**Financial Highlights**

Our financial statements provide these insights into the results of the year's operations:

- Net assets of our governmental funds increased by \$17,872 or approximately 9.5%
- During the year the Board had expenses of \$228,461 that were \$549 less than the \$229,010 generated in program fees.

The Statement of Net Assets and the Statement of Activities reports only one type of activity - governmental activities. All of the basic judicial services are reported as this type. Fines and fees charged to the public finance most of these activities.

**Contacting the Board's Financial Management**

This financial report is designed to provide a general overview of the Board's finances and to show the Board's accountability for the money it receives. If you have any questions about this report or need additional information, contact:

David Means  
Eleventh Judicial District Indigent Defender Board  
Post Office Box 689  
Mansfield, LA 71052

# Basic Financial Statements

**ELEVENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
MANSFIELD, LA  
GOVERNMENTAL FUND BALANCE SHEET / STATEMENT OF NET ASSETS**  
December 31, 2004

STATEMENT A

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Assets</u>
<b>ASSETS</b>			
Current assets			
Cash and cash equivalents	\$ 183,946		\$ 183,946
<b>Total Current Assets</b>	<u>183,946</u>		<u>183,946</u>
Noncurrent assets			
Restitution Receivable	2,615		2,615
<b>Total Noncurrent assets</b>	<u>2,615</u>		<u>2,615</u>
<b>TOTAL ASSETS</b>	<u>\$ 186,561</u>		<u>\$ 186,561</u>
<b>LIABILITIES</b>			
Current Liabilities			
None			
<b>Total Liabilities</b>			
<b>FUND BALANCE / NET ASSETS</b>			
Fund Balance			
Unreserved	\$ 186,561		
Net Assets			
Unrestricted			186,561
<b>TOTAL LIABILITES, FUND BALANCE AND NET ASSETS</b>	<u>\$ 186,561</u>		<u>\$ 186,561</u>

See accountant's review report and accompanying notes.



**ELEVENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD**  
**MANSFIELD, LA**  
**GOVERNMENTAL FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE/**  
**STATEMENT OF ACTIVITIES**  
For the Year Ended December 31, 2004

	General Fund	Adjustments	Statement of Activities
<b>Expenses</b>			
Judiciary			
Contract Labor- Indigent Defenders	\$ 223,423	\$	\$ 223,423
Contract Labor- Other	2,990		2,990
Accounting and Legal	1,950		1,950
Office Expense	48		48
Insurance - Bond	50		50
	<hr/>	<hr/>	<hr/>
<b>Total Expenditures /Program Expenses</b>	<b>228,461</b>		<b>228,461</b>
	<hr/>	<hr/>	<hr/>
<b>Program Revenues</b>			
Bond fees, forfeitures, and court costs	229,010		229,010
	<hr/>	<hr/>	<hr/>
<b>Net Program Expense</b>	<b>(549)</b>		<b>(549)</b>
	<hr/>	<hr/>	<hr/>
<b>General Revenues</b>			
Indigent Defender Assistance	17,238		17,238
Interest Income	84		84
	<hr/>	<hr/>	<hr/>
<b>Total General Revenues</b>	<b>17,322</b>		<b>17,322</b>
	<hr/>	<hr/>	<hr/>
<b>Change in Net Assets</b>			<b>17,871</b>
			<hr/>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>17,871</b>		
	<hr/>		
Fund Balance/ Net Assets, beginning of year	168,689		168,689
	<hr/>		<hr/>
Fund Balance / Net Assets, end of year	\$ 186,561	\$	\$ 186,561
	<hr/>		<hr/>

## Notes to the Financial Statements

**ELEVENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD**  
**MANSFIELD, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
As of and for the Year Ended December 31, 2004

**INTRODUCTION**

The Eleventh Judicial District Indigent Defender Board was established in compliance with Louisiana Revised Statutes 12:144-149 to provide and compensate counsel appointed to represent indigents in criminal and quasi-criminal cases on the district court level. The judicial district encompasses the Parishes of DeSoto and Sabine, Louisiana. The Board members are composed of three members appointed by the District Court. The Board members serve without compensation. The Board of Directors exercises all administrative functions with respect to the operation and management of the Indigent Defender Board.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying basic financial statements of the Eleventh Judicial District Indigent Defender Board have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements and Management's Discussion and Analysis—for State and Local Governments*, issued in June 1999.

**B. REPORTING ENTITY**

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the 11th Judicial District Court for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criterion includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the 11<sup>th</sup> Judicial Court to impose its will on that organization and/or;
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Indigent Defender Board.
2. Organizations for which the Indigent Defender Board does not appoint a voting majority but are fiscally dependent on the Indigent Defender Board.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature of significance of the relationship.

Based on the previous criteria, the Indigent Defender Board is a component of the Eleventh Judicial District Court. The accompanying financial statements present information only on the funds maintained by the Indigent Defender Board and do not present information of the Eleventh Judicial District Court, the general government service provided by that governmental unit, or other governmental units that comprise the financial reporting entity.

# **ELEVENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD**

## **MANSFIELD, LOUISIANA**

### **NOTES TO THE FINANCIAL STATEMENTS**

As of and for the Year Ended December 31, 2004

#### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

##### **C. FUND ACCOUNTING**

The 11th Judicial District Indigent Defender Board uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

##### **Governmental Funds**

Governmental funds account for all or most of the Indigent Defender Board's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the board. The following are the board's governmental funds:

Funds of the Indigent Defender are classified as governmental funds. The governmental fund of the Indigent Defender Board includes:

##### **General Fund**

The General Fund, as provided by Louisiana Revised Statute (R.S.) 33:1422, is the principal fund of the 11th Judicial District Indigent Defender Board and accounts for all financial resources.

##### **D. MEASUREMENT FOCUS/ BASIS OF ACCOUNTING**

##### **Fund Financial Statements (FFS)**

The amounts reflected in the General Fund of Statements A and B, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of Indigent Defender Board operations.

The Indigent Defender Board uses the following practices in recording revenues and expenditures:

##### **Revenues**

Substantially all other revenues are recorded when they are received by the Indigent Defender Board.

**ELEVENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD**  
**MANSFIELD, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
As of and for the Year Ended December 31, 2004

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

**D. MEASUREMENT FOCUS / BASIS OF ACCOUNTING** (continued)

Interest income on time deposits is recorded when the interest has been earned and the amount is determinable.

Based on the above criteria, all revenues received by the Indigent Defender Board have been treated as susceptible to accrual.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**Government-Wide Financial Statements (GWFS)**

The column labeled *Statement of Net Assets (Statement A)* and the column labeled *Statement of Activities (Statement B)* display information about the board as a whole. These statements include all the financial activities of the Indigent Defender Board. Information contained in these columns reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

**Program Revenues** - Program revenues included in the column labeled *Statement of Activities (Statement B)* are derived directly from board users as a fee for services; program revenues reduce the cost of the function to be financed from the board's general revenues.

**E. BUDGET PRACTICES**

The Chairman of the Board directs the preparation of a proposed budget and submits same to the Board of Directors. Annually the Indigent Defender Board adopts a budget for the General Fund on the modified accrual basis of accounting. Amounts are available for expenditures only to the extent included within the budget. Budgetary amendments require the approval of the Board of Directors. Beginning and ending fund balances are not budgeted. All appropriations lapse at year end.

**F. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits, interest bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits. Under state law, the Indigent Defender Board may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. The fund may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

**ELEVENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD**  
**MANSFIELD, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
As of and for the Year Ended December 31, 2004

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

**F. CASH AND CASH EQUIVALENTS** (continued)

As December 31, 2004, the Indigent Defender Board has cash (book balances) totaling \$183,946 as follows:

Demand deposits	\$ 170,751
Time deposits	<u>13,194</u>
Total	<u>\$ 183,946</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. At December 31, 2004 the Indigent Defender Board had \$ 186,242 in deposits (collected bank balances). These deposits are secured from risk by \$ 113,194 of federal deposit insurance. The remaining balance of \$ 73,047 is secured by the pledge of securities.

**G. RESTITUTION RECEIVABLE**

In February 2001, a former employee of the Eleventh Judicial district Indigent Defender Board was ordered by the DeSoto Parish Court to repay \$47,656 of stolen funds. The Court ordered the defendant to pay \$300 per month restitution and to submit monthly reports to a probation officer, giving monthly gross income. The probation officer is to report to the Court any increase of income. Collection is not expected to exceed ten percent. In 2004 there were no additional payments made and the net collectible balance is \$2,615.

**H. CAPITAL ASSETS**

Capital assets are capitalized at historical cost or estimated cost (the extent to which fixed asset costs have been estimated and the methods of estimation should be disclosed) if historical cost is not available (or describe other method of valuation). The Eleventh Judicial District Indigent Defender Board has no capital assets.

**I. COMPENSATED ABSENCES**

The Indigent Defender Board contracts for all services, and, therefore, has no employees. As such, the Indigent Defender Board is not required to adopt a formal vacation and leave policy.

**J. RELATED PARTY TRANSACTIONS**

FASB 57 requires the disclosure of the description of the relationship, the transactions, the dollar amount of the transactions, and any amounts due to or from that result from related party transactions. There were no related party transactions.

**ELEVENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD**  
**MANSFIELD, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
As of and for the Year Ended December 31, 2004

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (continued)

**K. RISK MANAGEMENT**

The Board is exposed to various risks of loss related to limited torts, theft of or damage to and destruction of asset and errors and omissions. To handle some of the risk, the Indigent Defender Board maintains surety bond coverage. No settled claims from these risks have exceeded insurance coverage in the last three years. There were no significant changes to insurance coverage during the year ended December 31, 2004.

**L. LITIGATIONS**

There is no litigation pending against the Indigent Defender Board, at December 31, 2004.

**M. ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**N. RESTRICTED NET ASSETS**

For government-wide statement of net assets, net assets are reported as restricted when constraints placed on net asset use are either:

1. externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; and
2. imposed by law through constitutional provisions or enabling legislation.

There are no restricted assets.

**O. FUND EQUITY**

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Any designations of fund balance represent tentative management plans that are subject to change. The Eleventh Judicial District Indigent Defender Board does not have any reservations or designations of their fund balance.

**2. CHANGES IN ACCOUNTING PRINCIPLES**

For the year ended December 31, 2004, the Defender Board has implemented GASB Statement No. 34, Basic Financial Statements- and Management's Discussion and Analysis- for State and Local Governments. GASB Statement No. 34 creates new basic financial statements for reporting on the Defender Board's financial activities. The financial statements now include government-wide financial statements prepared on the accrual basis of accounting, and fund financial statements which present information for individual major funds rather than by fund type which has been the mode of presentation in previously issued financial statements. The Defender Board also implemented GASB Statement No. 37, Basic Financial Statements- And Management's Discussion and Analysis – For State and Local Governments; Omnibus, No. 38, Certain Financial Statement Note Disclosures, and Interpretation No. 6, Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements.

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## Required Supplemental Information



**ELEVENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD**  
**MANSFIELD, LA**  
**GOVERNMENTAL FUND - GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES--**  
**BUDGET AND ACTUAL**  
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Bond fees, forfeitures, and court costs	276,000	276,000	229,010	(46,990)
Indigent Defender Assistance			17,238	17,238
Interest Income	125	125	84	(41)
Total Revenues	<u>276,125</u>	<u>276,125</u>	<u>246,332</u>	<u>(29,793)</u>
<b>Expenditures:</b>				
Contract Labor- Indigent Defenders	272,500	272,500	223,423	49,077
Contract Labor- Other	350	350	2,990	(2,640)
Accounting and Legal	3,000	3,000	1,950	1,050
Office Expense	200	200	48	152
Insurance - Bond	75	75	50	25
Total Expenditures	<u>276,125</u>	<u>276,125</u>	<u>228,461</u>	<u>47,664</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>			<u>17,871</u>	<u>17,871</u>
<b>Net change in Fund Balances</b>			17,871	17,871
Fund balance, beginning of year	168,689	168,689	168,689	
Fund balance, end of year	<u>\$ 168,689</u>	<u>\$ 168,689</u>	<u>\$ 186,561</u>	<u>\$ 17,871</u>

See accountant's review report and accompanying notes.

### **Independent Accountant's Report of Applying Agreed-Upon Procedures**

The following independent accountant's report on applying agreed upon procedures is presented in compliance with the requirements of the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

## **Independent Accountant's Report on Applying Agreed-Upon Procedures**

Board of Directors  
Eleventh Judicial District Indigent Defender Board  
Mansfield, LA 71052

I have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed upon by the management of the Eleventh Judicial District Indigent Defender Board and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Eleventh Judicial District Indigent Defender Board's compliance with certain laws and regulations during the year ended December 31, 2004, included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

### **Public Bid Law**

1. Select all expenditures made during the year for materials and supplies exceeding \$ 15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

There were no expenditures in excess of the \$15,000 for materials and supplies, and there were no expenditures over \$100,000 for public works.

### **Code of Ethics for Public Officials and Public Employees**

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

The Board provided me with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

The Board provided me with the required list including the noted information.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

A review of the disbursement journal did not indicate any applicable employees.

### **Budgeting**

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided me with a copy of the original budget.

6. Trace the budget adoption and amendments to the minute book.

The Board used the prior year revenue as the current year budget amounts.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more if actual expenditures exceed budgeted amounts by 5% or more.

I compared the revenues and expenditures of the final budget to actual revenue and expenditures. Budgeted expenditures for the year exceeded actual amounts by more than 5%. The expenses were 12% below budgeted amounts. However contract labor other than indigent defenders exceeded budget by 12%. Act 552 of the Legislative Session eliminates the requirement to amend budgets with less than \$500,000 in expenditures.

### **Accounting and Reporting**

8. Randomly select 6 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

One disbursement tested was not supported by an invoice. The disbursement was made to the Postmaster in the amount of \$48.00. I scanned the ledger and found it was the only disbursement made to the postmaster throughout the entire year. All other disbursements were supported by the proper documentation.

- (b) determine if payments were properly coded to the correct fund and general ledger account;

The payments were found to be coded to the correct fund and general ledger accounts.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the selected disbursements indicated approvals from board members.

### **Meetings**

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by RS 42:4.1 through 42:13 (the open meeting law).

The Eleventh Judicial District Indigent Defender Board is only required to post a notice of each meeting and the accompanying agenda on the door of the district's office building. I could find no evidence supporting or denying such assertion.

### **Debt**

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

I inspected all deposits for the period under examination and found no indication of new bank loans, bonds, or like indebtedness in 2004.

### **Advances and Bonuses**

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advance, or gifts.

The Indigent Defender Board has no employees, and in my review of the cash disbursements I noted nothing which appeared to be bonuses, advances, or gifts.

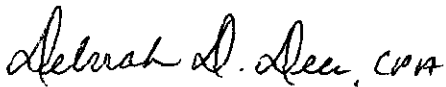
### **Prior-Year Comments and Recommendations**

12. Review any prior-year suggestions, recommendations, and or comments to determine the extent to which such matters have been resolved. In the agreed-upon procedures engagement for the year ended December 31, 2004, the following were reported:

Prior year's finding concerning the budget requirements are no longer applicable.

I was not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of the Eleventh Judicial District Indigent Defender Board and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Deborah D. Dees, CPA  
Mansfield, Louisiana  
May 2, 2005

### **Louisiana Attestation Questionnaire**

The accompanying Louisiana Attestation Questionnaire has been completed by management and is included in this report as required.

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Government)**

February 2, 2005

11th Judicial District Indigent Defender Board  
P. O. Box 689  
Mansfield, LA 71052

In connection with your review of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representations).

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes ☒ No ☐

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes ☒ No ☐

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes ☒ No ☐

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes ☒ No ☐

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes ☒ No ☐

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes ☒ No ☐

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes ☒ No ☐

### Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes ☒ No ☐

### Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes ☒ No ☐

### Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes ☒ No ☐

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

<u>Daniel B. Theam, III</u>	Secretary	<u>5/24/05</u>	Date
<u>Daniel B. Theam, III</u>	Treasurer	<u>5/24/05</u>	Date
<u>Daniel B. Theam, III</u>	President	<u>5/24/05</u>	Date



**ELEVENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD**

P. O. Box 689  
Mansfield, Louisiana 71052  
318-872-3945  
Fax 318-872-6367

July 1, 2005

To Whom It May Concern:

In response to assertion 8 concerning the \$48.00 disbursement to the U.S. Postmaster:

We will be more careful in retaining the required documentation.

Respectfully,

A handwritten signature in black ink, appearing to read "David B. Means, Jr.", with a stylized flourish at the end.

David B. Means  
Secretary-Treasurer